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March 20, 2008

VIA E-MATI

Mr. Takeshi Kitano Ohno & Partners Kasumigaseki Bldg. 36F 3-2-5 Kasumigaseki Chiyoda-Ku, Tokyo 100-6036 JAPAN

Re: Ebara Corporation
U.S. Patent Application No. 10/540,464
"DIAMOND-COATED SILICON AND ELECTRODE"
Our Reference: 2060.3
Your Reference: TAK/PEB-9001US

Dear Mr. Kitano:

Enclosed for your records is a copy of the Response to the outstanding Office Action which we filed electronically on March 20, 2008 with the U.S. Patent and Trademark Office.

If you should have further questions, please let me know.

Very truly yours,

Scott E. Hanf

Enclosures H:\2060\003\0hno032008.doc